IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WP No. 15807 of 2006

Between :

M/s. Ananth Infra Projects Ltd. .. Petitioner

And

The Commercial Tax Officer, Jubilee Hills Circle, Hyderabad and two others .. Respondents

Dated : 11th September, 2006

ORAL ORDER : (per JC,J)

The petitioner is a limited company, a dealer as defined under the APVAT Act and an assessee on the rolls of the 1st respondent. It appears that the petitioner opted for composition of tax under Section 4(7)(c) of the Act and filed the returns for the period from April, 2005 to December, 2005. However, the 1st respondent by his proceedings dated 28.4.2006 made an assessment on the return filed by the petitioner and did not agree with the assessment made by the petitioner. He came to the conclusion that the petitioner is liable to pay a higher amount of tax than what was decided by the petitioner. Aggrieved by the same, the petitioner preferred an appeal before the 2nd respondent. Along with the appeal, the petitioner sought stay of the collection of the disputed tax. The said stay application was rejected by order dated 24.6.2006.

The petitioner unsuccessfully challenged the said decision by way of revision before the 3rd respondent. By order dated 14.7.2006, the 3rd respondent also dismissed the revision. Hence, the present writ petition with the prayer as follows :

"For the reasons stated in the accompanying affidavit the petitioner herein prays that this Hon'ble Court may be pleased to issue a writ or order or direction particularly one in the nature of Writ of Mandamus granting stay of collection of the disputed tax of Rs.20,31,100/- for the assessment year 2005-06 (APVAT) (Provisional) (April, 2005 to December, 2005) arising in pursuance of the stay rejection orders passed by the third respondent in CCT's Ref No. LIII(2)/579/2006 dated 14.7.2006 pending disposal of the appeal before the 2nd respondent or to pass such other or further orders as this Hon'ble Court deem fit and proper in the circumstances of the case."

Heard the learned Government Pleader.

In the circumstances, we deem it appropriate to dispose of the writ petition at the admission stage directing the respondents not to take any coercive steps for the recovery of the disputed tax from the petitioner pending the appeal before the 2nd respondent for the above mentioned assessment year on condition the petitioner deposits 50% of the disputed tax within a period of four weeks from today. The amount of tax if any paid already in connection with the above mentioned assessment year shall be given credit to while computing the above mentioned amount of 50%. The writ petition is disposed of accordingly.

(J.CHELAMESWAR, J)

(M.VENKATESWARA REDDY,J)

11th September, 2006.
Knk